



General Assembly

## ***Amendment***

***February Session, 2014***

LCO No. 4675

**\*SB0011404675SD0\***

Offered by:

SEN. OSTEN, 19<sup>th</sup> Dist.

REP. ROJAS, 9<sup>th</sup> Dist.

To: Subst. Senate Bill No. 114

File No. 605

Cal. No. 396

***"AN ACT ESTABLISHING A PROPERTY TAX PROGRAM TO  
ENCOURAGE THE PRESERVATION OF HISTORIC  
AGRICULTURAL STRUCTURES."***

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective from passage*) (a) As used in this section:

4 (1) "Municipality" means any town, consolidated town and city,  
5 consolidated town and borough, city or borough;

6 (2) "Historic agricultural structure" means a barn listed on the  
7 National Register of Historic Places, 16 USC 470a, as amended from  
8 time to time, or on the state register of historic places, as defined in  
9 section 10-410 of the general statutes, or a stone wall or other structure,  
10 including the land in the footprint of the barn, stone wall or other  
11 structure, currently or formerly used for agricultural purposes and at  
12 least seventy-five years old, provided such barn, stone wall or other

13 structure (A) provides scenic enjoyment to the general public from a  
14 public road, (B) is historically important on a local, regional, state or  
15 national level, either independently or as part of an historic district  
16 established under section 7-147a of the general statutes or by special  
17 act, or (C) has physical or aesthetic features that contribute to the  
18 historic or cultural integrity of a property listed on or eligible for  
19 listing on the National Register of Historic Places, 16 USC 470a, as  
20 amended from time to time, or on the state register of historic places,  
21 as defined in section 10-410 of the general statutes;

22 (3) "Preservation easement" means an easement over an historic  
23 agricultural structure conveyed to a municipality for a term of up to  
24 ten years;

25 (4) "Easement agreement" means the document conveying the  
26 preservation easement;

27 (5) "Legislative body" means the legislative body of a municipality  
28 or, where the legislative body is a town meeting, the board of  
29 selectmen or town council; and

30 (6) "Property tax payment amount" means the amount of property  
31 tax due for an historic agricultural structure subject to a preservation  
32 easement as established by the legislative body.

33 (b) Any municipality may, by ordinance, abate the property taxes  
34 due for an historic agricultural structure in accordance with this  
35 section. Such ordinance shall specify an early release penalty amount.

36 (c) The legislative body of any municipality that has adopted an  
37 ordinance pursuant to subsection (b) of this section may abate the  
38 property taxes due for a term of up to ten years with respect to an  
39 historic agricultural structure. Such term shall commence with the  
40 beginning of the tax year for which such taxes are due. Application for  
41 such abatement shall include an offer to grant a preservation easement  
42 to the municipality for the term of the abatement. Such application  
43 shall be made on a form prescribed by the legislative body and shall

44 contain a certification by the owner that, during the term of any such  
45 preservation easement accepted by the legislative body, the owner  
46 shall maintain the historic agricultural structure in keeping with its  
47 historic integrity and character. If the legislative body approves such  
48 application, it shall establish the property tax payment amount for  
49 such historic agricultural structure so as to reflect, in the sole discretion  
50 of the legislative body, the value of the public benefit received from the  
51 preservation easement.

52 (d) (1) The legislative body shall release a preservation easement  
53 upon request of the owner if the legislative body determines that (A)  
54 the owner cannot comply with the terms of the easement agreement  
55 due to extreme personal or financial hardship, or (B) the historic  
56 agricultural structure has been significantly damaged or destroyed by  
57 fire, storm or any other unforeseen circumstance not within the control  
58 of the owner.

59 (2) If, during the term of a preservation easement, the legislative  
60 body determines that the owner has failed to maintain an historic  
61 agricultural structure in accordance with the easement agreement, the  
62 legislative body may terminate the easement and levy an early release  
63 penalty."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section